
SENATE BILL 5157

State of Washington

55th Legislature

1997 Regular Session

By Senators Zarelli, Stevens and Kohl

Read first time 01/16/97. Referred to Committee on Ways & Means.

1 AN ACT Relating to sales and use tax relief for victims of
2 inclement weather that led to a declaration of a disaster area; adding
3 new sections to chapter 82.08 RCW; adding new sections to chapter 82.12
4 RCW; providing an expiration date; and declaring an emergency.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
7 to read as follows:

8 The tax levied by RCW 82.08.020 does not apply to charges made for
9 labor and services rendered in respect to repairing residential
10 buildings damaged or constructing new residential buildings to replace
11 residential buildings destroyed by the inclement weather that led to a
12 declaration of a disaster area, if the buildings are located in a
13 county that the governor has declared after June 30, 1995, to be in a
14 disaster area as a result of the inclement weather that led to a
15 declaration of a disaster area, or to sales of tangible personal
16 property which becomes an ingredient or component of such residential
17 buildings during the course of such repair or construction, but only if
18 the buyer provides the seller with an exemption certificate in a form
19 and manner prescribed by the department by rule.

1 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.08 RCW
2 to read as follows:

3 The tax levied by RCW 82.08.020 does not apply to sales of tangible
4 personal property to a resident of a county that the governor has
5 declared after June 30, 1995, to be in a disaster area as a result of
6 the inclement weather that led to a declaration of a disaster area, if
7 the property replaces household goods, personal effects, or private
8 automobiles, lost or destroyed in the inclement weather that led to a
9 declaration of a disaster area, but only if the buyer provides the
10 seller with an exemption certificate in a form and manner prescribed by
11 the department by rule.

12 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.12 RCW
13 to read as follows:

14 The provisions of this chapter do not apply in respect to the use
15 of tangible personal property which becomes an ingredient or component
16 of residential buildings during the course of repairing residential
17 buildings damaged by the inclement weather that led to a declaration of
18 a disaster area, or constructing new residential buildings to replace
19 residential buildings destroyed by the inclement weather that led to a
20 declaration of a disaster area, if the buildings are located in a
21 county that the governor has declared after June 30, 1995, to be in a
22 disaster area as a result of the inclement weather that led to a
23 declaration of a disaster area.

24 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.12 RCW
25 to read as follows:

26 The provisions of this chapter do not apply in respect to the use
27 of tangible personal property by a resident of a county that the
28 governor has declared after June 30, 1995, to be in a disaster area as
29 a result of the inclement weather that led to a declaration of a
30 disaster area, if the property replaces household goods, personal
31 effects, or private automobiles, lost or destroyed in the inclement
32 weather that led to a declaration of a disaster area.

33 NEW SECTION. **Sec. 5.** This act expires December 31, 1997.

34 NEW SECTION. **Sec. 6.** This act is necessary for the immediate
35 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and takes effect
2 immediately.

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